

AMENDMENT # \_\_\_\_\_  
CONTRACT TO AUDIT ACCOUNTS

OF \_\_\_\_\_  
(Name of Organization)

This amendment made this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by and between

\_\_\_\_\_  
(Auditor)

(hereinafter referred to as the "auditor") and \_\_\_\_\_, hereinafter referred to as the  
(Name of Organization)

"organization" (governmental unit or grant recipient), as follows:

1. In accordance with the requirements of paragraph 10 of the Contract to Audit Accounts, this writing amends the Contract to Audit Accounts executed between the auditor and the organization regarding the financial and compliance audit of the financial statements of all funds, and grant contracts of the organization for the period beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_ which was approved by the Comptroller's Office on \_\_\_\_\_.

2. This amendment is entered into for the following purpose:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Select "a" OR "b" below:

a. ☐ The findings and questioned costs (if any) resulting from the work covered by this amendment **Will** be communicated in a separate written report, setting forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, and comments on corrective action taken or planned. The auditor shall furnish \_\_\_\_\_ copies of the report to the organization's governing body. It is anticipated that the auditor's report shall be filed prior to \_\_\_\_\_. The auditor shall file **one (1) copy** of said report with the Comptroller of the Treasury, State of Tennessee, and with the additional parties listed below. In certain instances, additional copies of the report may be required to be filed with the Comptroller. Requirements for additional copies should also be addressed below.

\_\_\_\_\_  
\_\_\_\_\_

b. ☐ The findings and questioned costs (if any) resulting from the work covered by this amendment **Will Not** be communicated in a separate written report. However, the results of the work will be incorporated in the annual audit report either in the internal control and compliance report(s), notes to the financial statements, and/or the management letter, as required by *Government Auditing Standards*.

4. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Department of Audit. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.

5. In consideration of the satisfactory performance of the provisions of this amendment, the organization shall pay to the auditor a fee of \_\_\_\_\_. (Fees may be per diem or fixed amounts. If per diem, an estimated gross fee should be furnished to the governing unit for budgetary purposes. A schedule of such per diem fees should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been or will be made by appropriation of the governing body.

(Estimated gross fee: \_\_\_\_\_)

SCHEDULE OF PER DIEM FEES:

6. This writing, including the original contract and any additional amendments, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee.

|  |                                      |
|--|--------------------------------------|
| _____  | _____                                |
| Audit Firm   | Governmental Unit or Grant Recipient |
| _____  | _____                                |
| Print or Type Signature Name   | Print or Type Signature Name         |
| By _____   | By _____                             |
| Signature  | Signature                            |
| Title/Position: _____  | Title/Position: _____                |
| Date: _____  | Date: _____                          |
| <b>Approved by the Comptroller of the Treasury, State of Tennessee</b> |                                      |
| By _____   | Date: _____                          |
| For the Comptroller  |                                      |